

Docket No.: 249344US2S DIV

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SPIVAK

OBLON

McClelland

MAIER

NEUSTADT

P.C.

ATTORNEYS AT LAW

RE: Application Serial No.: 10/787,413
Applicants: Yukihiro URAKAWA

Filing Date: February 27, 2004

For: MEMORY CHIP AND SEMICONDUCTOR DEVICE

USING THE MEMORY CHIP AND

MANUFACTURING METHOD OF THOSE

Group Art Unit: 2826

Examiner: ABRAHAM, F.

SIR:

Attached hereto for filing are the following papers:

Notice of Appeal, Request for Extension of Time (3 months)

Our credit card payment form in the amount of \$1,520.00 is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

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